JOINT DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

As the below named inventors, we hereby declare that:

Our residences, post office addresses and citizenships are as stated below next to our names;

We believe we are the original, first and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled ACCEPTABLY NON-HYGROSCOPIC FORMULATION INTERMEDIATE COMPRISING A HYGROSCOPIC DRUG, the specification of which

101110 1	The Greek of the Breek, the specification of which			
	is attached hereto (unexecuted).			
	was filed on as Application Serial No and was amended on (i	f		
	applicable).			
	was filed under the Patent Cooperation Treaty (PCT) and accorded International			
	Application No, filed, and amended on			
	(if any).			

We hereby state that we have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

We hereby acknowledge the duty to disclose information which is material to patentability in accordance with Title 37, Code of Federal Regulations, §1.56(a).

Prior Foreign Application(s)

We hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application(s) for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Country	Application No.	Date of Filing (day month year)	Date of Issue (day month year)	Priority Claimed Under 35 U.S.C. §119

Prior United States Provisional Application(s)

We hereby claim priority benefits under Title 35, United States Code, §119(e)(1) of any U.S. provisional application listed below:

U.S. Provisional Application No.	Date of Filing (day, month year)	Priority Claimed Under 35 U.S.C. §119(e)(1)
60/435147	19 December 2002	Yes
60/435022	19 December 2002	Yes
60/435422	19 December 2002	Yes

Prior United States Application(s)

We hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, we acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

Application Serial No.	Date of Filing Status — Patented, (Day, Month, Year) Pending, Abandoned

Power of Attorney

And we hereby appoint, both jointly and severally, as our attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected herewith the following attorneys and agents, their registration numbers being listed after their names:

BAUER, S. Christopher	42,307	LUMB, Trevor	28,567	SLAVINSKY, Christopher	54,456
CHAPPELL, Julie M.	46,612	MEYER, Scott J.	25,275	WARNER, James M.	45,199
FEDDE, Kenton	54,701	POLSTER, Rachel A.	47,004	WILLIAMS, Scott A.	39,876
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We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Signature	···	Date		
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